

Article - Tax - General

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§12-203.

(a) Each wholesaler shall:

- (1) keep an invoice for each purchase of tax stamps;
- (2) maintain a daily record of the tax stamps affixed to cigarette packages; and
- (3) maintain a complete and accurate record of each sale of cigarettes or other tobacco products for resale outside of the State.

(b) A wholesaler shall:

- (1) keep the records required under subsection (a) of this section for a period of 6 years or for a shorter period that the Comptroller authorizes; and
- (2) allow the Comptroller to examine the records.

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